SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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, INCOME AND COMMERCIAL TAX DIVISION
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM

NO. 106/IT&CT DIV/2006 **DATED: 03/08/2006.**

NOTIFICATION

In exercise of the powers conferred by section 34 and all other powers enabling it in this behalf under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, the State Government hereby makes the following rules, namely:-

CHAPTER I
PRELIMINARY

Short title, extent and commencement

1. (1) These rules may be called the Sikkim Tax on Professions, Trades,Callings and Employments Rules, 2006.

(2) They shall extend to the whole of Sikkim.

(3) They shall come into force from 1st day of October, 2006.

Definitions

2. (1) In these rules, unless there is anything repugnant in the subject or context,-

(a) "Act" means the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006;

(b) "appropriate Government treasury" means the Government treasury, the State Bank of Sikkim, or any other bank as may be notified by the Government;

(c) "assessee" means any person who is liable to pay tax or any other sum of money under the Act;

(d) "Form" means the Form appended to these rules;

(e) "place of work" in relation to a person or employer, means the place where such person or employer ordinarily carries on his profession, trade, calling or employment;

(f) "return period" means a period of time for which a person is required under or by these rules to furnish return in respect of his profession, trade, calling or employment;

(g) "section" means a section of the Act.

(2) The words and expressions used in these rules, which are not defined but defined in the Act, shall have the meanings respectively assigned to them in the Act.

CHAPTER II
SUPERINTENDANCE AND CONTROL OF ADMINISTRATION, JURISDICTION OF PROFESSION TAX AUTHORITIES AND DELEGATION OF POWERS

Superintendence and control

3. (1) The Commissioner of Profession Tax shall superintend the administration and collection of tax leviable under the Act and shall have control over Profession Tax Authorities appointed under clause (ii) of sub-section (1) of section 3.

(2) (a) For the purpose of administration of the Act, the State may be divided into such numbers of divisions or circles as the Commissioner deems fit.

(b) Each such division or circle shall be headed by an officer of the rank and designation and assisted by officers of the ranks and designations as the Commissioner may specify by a general or special order to that effect.

(c) The Commissioner may in the order issued under clause (b) of sub-rule (2) specify the powers to be exercisedand duties to be performed by each of the officers and the area of jurisdiction within which such powers and duties will be exercised or performed by them.

Delegation of powers and prescribed authorities

4. (1) Without prejudice to provisions of rule 3, the Commissioner may from time to time, by general or special order, delegate any of the powers conferred on him by or under the Act on any officer sub-ordinate to him and on such delegation such powers shall also be exercised by such officers.

(2) Subject to orders referred to in clauses (b) and (c) of sub-rule (2) of rule 3 and sub-rule (1) of rule 4, the authorities specified in column 4 of the Table below shall be the prescribed authorities for the purposes of the sections of the Act specified in column 2 of the said Table and exercise such powers as specified in column 3 of the Table aforesaid:-

THE TABLE

SL.NO.	SECTION	DESCRIPTION OF POWERS	DESIGNATION OF THE PRESCRIBED AUTHORITY
1	2	3	4
1.	7 (1), (2), (3), (5), (6), (7), (8) and (9).	To grant certifi cate of registration or certificate of enrolment to an employer or a person, as the case may be, to amend, modify or cancel certificate of enrolment so granted, to impose	Assistant Commissioner, Deputy Commissioner, Joint Commissioner.

		penalty for failure to apply for and obtain certificate of registration or enrolment or against giving false information in any application for registration or enrolment, and to deal with all the matters connected with registration and enrolment.	
2.	8 (1) and (2)	To accept intimation regarding changes in respect of profession, trade, calling or employment and in such event, to amend or cancel the certificate of registration or enrolment, as the case may be.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner.
3.	9 and 10 (1)	To accept or reject returns and revised returns and to levy penalty for delay in filing returns or against willfully filing of returns or revised returns with incorrect or false particulars, to scrutinize returns or revised returns, and to deal with all the matters connected with returns and revised returns.	Assistant Commissioner, Deputy Commissioner.
4.	10 (2), (3), (4) and 11 (1) (2)	To make assessment of tax or to impose penalty or interest and demand such tax, penalty or interest.	Assistant Commissioner, Deputy Commissioner.
5.	13 (2)-Proviso	To exempt an enrolled person from payment of tax (wholly or partly) in respect of the year or years during which he is not temporarily engaged in any profession, trade or calling.	Deputy Commissioner, Joint Commissioner with prior approval of the Commissioner or Special Commissioner.
6.	14	To levy and demand interest for failure to deduct or pay tax by an employer or a person liable to pay tax.	Assistant Commissioner, Deputy Commissioner.
7.	15	To impose penalty and demand thereof from a registered employer or an enrolled person who fails to make payment as per notice of demand.	Assistant Commissioner, Deputy Commissioner.
8.	20	To issue directions to maintain and keep registers or accounts, to inspect accounts and documents maintained by an employer or person pertaining to his business, profession, trade, calling or employment, and to impose penalty upon an employer or a person for failure to maintain books of accounts, registers or documents.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner.
9.	21(1), (2) and (3)	To require by notice any person from whom any amount of money is due or may become due to an employer or enrolled person on whom notice of demand has been served, or any person who holds or may subsequently hold money for or on account of such employer or enrolled person, to pay money to the Commissioner, to amend or revoke any	Deputy Commissioner, Joint Commissioner, with prior approval of the Commissioner or Special Commissioner.

		such notice or extend time for making payment, and issue receipt of payment made in compliance of such notice.	
10.	23	To sanction refund of tax, penalty or interest paid in excess.	Commissioner or Special Commissioner, or Additional Commissioner with the prior approval of the Commissioner.
11.	27 (1)	To compound an offence	Commissioner or Special Commissioner, or Additional Commissioner with prior approval of the Commissioner.
12.	29 (1)	To demand information/ particulars from any person relating to his profession, trade, calling or employment.	Special Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
13.	32 (1), (2)	To issue clearance certificate.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner.

CHAPTER III
REGISTRATION AND ENROLMENT

Grant of certificate of registration

5. (1) An application for obtaining a certificate of registration under sub-section (1) of section 7 shall be made in Form1 within six months from the date of commencement of the Act, and in the case of an employer not engaged in any profession, trade, calling or employment on the date of commencement of the Act, within ninety days from the date of commencement of his profession, trade, calling or employment. An applicant having place of work within the jurisdiction of different prescribed authorities shall make an application for registration separately to each authority in respect of his place of work within the jurisdiction of that authority.

(2) (a) On receipt of an application for registration, the prescribed authority shall grant to the applicant a certificate of registration in Form 2 if he is satisfied that the application is in order and necessary particulars have been furnished by the applicant.

(b) If the prescribed authority finds that the application is not in order or required particulars for registration have not been furnished, he shall direct the applicant to file a revised application or to furnish such additional information as may be considered necessary. After considering the revised application and the additional information, if any, the prescribed authority shall grant a certificate of registration in Form 2.

Grant of certificate of enrolment

6. (1) An application for obtaining a certificate of enrolment under sub-section (2) of section 7 shall be made in Form 3, within six months from the date of commencement of the Act, and in the case of a person not engaged in any profession, trade, calling or employment on the date of commencement of the Act, within ninety days from the date of commencement of his profession,trade, calling or employment. An applicant having place of work in the State of Sikkim, whether within the jurisdiction of the prescribed authority or outside such jurisdiction, shall be granted only one certificate of enrolment.

(2) Where an applicant has more than one place of work within the State of Sikkim, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of work for the purposes of these rules and submit such application to the prescribed authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application, the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to Schedule to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the prescribed authority shall grant a certificate of enrolment in Form 4.

(5) Where the applicant has more than one place of work in the State, as many copies of the certificate shall be issued to him as there are additional places of work, in respect of the places of work other than the principal place of work.

Amendment of certificate of registration

7. Where the holder of a certificate of registration granted under rule 5 desires the certificate to be amended, he shall submit an application for this purpose to the prescribed authority setting out therein the specific matters in respect of which he desires such amendment and reasons therefor, together with the certificate of registration, and such authority may if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of registration.

Amendment of certificate of enrolment

8. (1) The certificate of enrolment granted under rule 6 shall remain valid so long as it is not cancelled under sub-rule (2) of rule 9.

(2) An application for revised certificate of enrolment by a person referred to in sub-section (2) of section 7 shall be made in Form 3 within ninety days from the date of such person becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment. On receipt of such application the prescribed authority may call upon the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to Schedule to the Act and after determining the amount of tax payable by the applicant, the prescribed authority shall make necessary amendment in the certificate of enrolment under his dated signature indicating the year or period from which the tax at the revised rate shall be payable.

Cancellation of certificate of registrationand certificate of enrolment

9. (1) The certificate of registration granted under rule 5 may be cancelled by the prescribed authority after he is satisfied that the employer to whom such certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under rule 6 may be cancelled by the prescribed authority after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

Issue of duplicate copy of certificate

10. If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate shall apply within a reasonable time to the prescribed authority for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary, issue to the holder of the certificate a copy of the original certificate, duly marking or stamping thereon the words "Duplicate Copy".

CHAPTER IV.
RETURNS, NOTICES AND PAYMENT OF TAX

Public notice

11. The Commissioner shall in the month of April every year give a public notice by publication in the newspapers directing all persons liable to pay tax under the Act to get themselves registered or enrolled, as the case may be, unless they are already registered or enrolled, and to furnish returns and pay tax according to the provisions of the Act and these rules.

Return

12. (1) Every employer registered under sub-section (1) of section 7 shall furnish to the prescribed authority within the month following the end of every quarter, a return in Form 5.

Provided that if an employer, having furnished a return discovers any comission, error or wrong statement therein, he may furnish a revised return in Form 5 within a reasonable time or such time as the prescribed authority directs in this behalf.

(2) Such return shall be furnished to the prescribed authority separately for each place of work in case of an employer having more than one place of work within the jurisdiction of different prescribed authorities.

Manner and time of payment of tax

13. (1) A registered employer, who is required to furnish returns referred to in rule 12, shall pay on monthly basis in the appropriate Government treasury the amount of tax payable, within fifteen days from the end of every month to which such tax relates unless the Commissioner directs otherwise in this regard.

(2) Every return shall be accompanied by a receipted challan of payment made in accordance with sub-rule (1).

Return for the period prior to date of registration

14. Where a certificate of registration is granted to an employer under sub-section (1) of section 7 and the date of liability to pay tax by such employer precedes the date of grant of certificate of registration, the employer after being registered, shall within thirty days from the date of registration, furnish all the returns along with receipted challan showing payment of tax payable by such employer according to such returns for the period commencing from the date of his liability to pay tax and ending on the date immediately preceding the date of grant of such certificate of registration.

Scrutiny of returns

15. The prescribed authority shall scrutinize every return furnished by registered employers within one month from the date of receipt thereof.

Notice under section 7 (8), 9 (3)and 10 (3)

16. Notice of hearing under sub-section (8) of section 7, sub-section (3) of section 9, and sub-section (3) of section 10 shall be in Form 6.

Notice under section 7 (7)

17. The notice of hearing under sub-section (7) of section 7 to a person liable to registration or enrolment shall be issued in Form 7.

Notice under section 10 (2)

18. The notice requiring the employer or his authorized representative to attend the office of the prescribed authority under sub-section (2) of section 10 shall be issued in Form 8.

Notice of demand

19. The notice of demand for payment of tax under sub-section (4) of section 10 and other demands including the penalty imposed under the Act shall be issued in Form 9.

Payment of tax, penalty, interest etc.

20. (1) Except if provided otherwise in the Act and these rules, every employer or person liable to pay tax and penalty and interest, if any, under the Act, shall make payment of requisite amount in the appropriate Government treasury by challan of payment and to the appropriate Head of Revenue Account as prescribed under the standing Financial Rules of the State Government.

(2) The challans of payment may be obtained from the appropriate Government treasury/bank or from the office of the prescribed authority having jurisdiction in the area of the registered employer or person.

(3) Such challans, in quadruplicate, shall be filled in and signed by the employer or person and shall be presented to the authority of the appropriate Government treasury/bank along with payment.

(4) One copy of such challans evidencing payment of tax, penalty or interest shall be retained by the appropriate Government treasury, one copy of such challans shall be sent to the prescribed authority and the other two copies shall bereturned to the employer or person who made the payment, duly signed as proof of payment.

Deduction of tax from the salary or wages of employees

21. (1) The Drawing and Disbursing Officer or the Pay and Accounts Officer or any other paying authority, as the case may be, shall be responsible for deduction of due amount of tax from the pay bill of employee as Government servants as defined in sub-clause (i) of clause (d) of section 2.

(2) The deduction shall be made every month and credited to the appropriate head of Revenue Account of the State Government through challan of payment or document of book adjustment prescribed under the Financial Rules of the State Government, as the case may be, within fifteen days from the date of deductions made thereof and such Drawing and Disbursing Officer or the Pay and Accounts Officer or any other paying authority, as the case may be, shall forthwith furnish to the concerned prescribed authority a copy of challan or document of book adjustment, as the case may be, along with a copy of the statement of deductions of tax as a proof of deduction and remittance of tax.

(3) Pay or wages of an employee for the month February shall not be permitted to be drawn unless the tax due for the period March to February

or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the pay bill.

(4) In the case of a paying authority who is responsible to deduct tax of an employee defined in sub-clause (i) of clause (d) of section 2 but does not obtain funds from the treasury of the Central or any State Government, the payment of the tax deducted by it shall be made in the manner prescribed in rule 20 within fifteen days of the month following the month to which the pay or wages relate.

(5) The Commissioner may, if he considers necessary, require a Drawing and Disbursing Officer or Pay and Accounts Officer or an employer or a person, as the case may be, to furnish him with a statement or a certificate relating to the payment of salary or wage made to the employees.

(6) An employer shall be responsible for deduction of the due amount of tax from the salary or wages of the employees as defined in sub-clauses (ii) and (iii) of clause (d) of section 2 and depositing in the appropriate Government treasury the amount so deducted in the manner prescribed in rule 20.

(7) Notwithstanding the provisions contained in rule 20, sub-rules (1), (2), (3), (4) and (6) of this rule and rule 22, the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the prescribed authority is satisfied that the amount has not been deducted from his salary or wages.

Liability for default in deducting or paying tax inrespect of salary or wages

22. Any person responsible for the payment of salary or wages, who does not deduct the due amount of tax or after deducting it fails to pay it into the Government account as required by these rules shall, without prejudice to any action under any other law for the time being in force which he may render himself liable, be deemed to be in default in respect of the tax.

Maintenance of register by employer on account of salary and wages

23. Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employment and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.

Payment of tax by persons other than employers

24. (1) A person liable to pay tax, not being a person specified in entry 1 in Schedule to the Act, shall make payment of tax on annual basis and such tax of a year or part thereof shall be paid within three months from the end of the year to which it relates:
Provided that if the Commissioner is satisfied that an enrolled person is prevented to pay due tax within the time stipulated in this rule by sufficient reasons, he may allow extension of time for payment of tax to such person, which shall not in any case be later than six months from the end of a year to which such tax relates.

(2) The payment of tax shall be made in the appropriate Government treasury in accordance with the provisions of rule 20.

(3) A copy of the receipted challan of payment of tax shall be furnished by a person referred to in these rules, to the prescribed authority within fifteen days from the date of payment of such tax along with a statement in Form 10.(4) Notwithstanding anything contained in sub-rule (1), if the Commissioner is satisfied, after such verifications as may be necessary on receipt of an application from an enrolled person to that effect, he may exempt such person from payment of whole amount of tax for the year or years during which such person was not temporarily engaged in any profession, trade or calling, or exempt partly as he deems appropriate on the basis of facts and circumstances of the case.

Notice for failure to enroll, for failure to pay tax etc.

25. (1) The notice for hearing in pursuance of section 11 to a person enrolled under sub-section (2) of section 7, who has failed to pay the amount of tax due from him, shall be in Form 11 and the notice of demand for payment of tax to such person shall be in Form 12.

(2) The notice of hearing in pursuance of section 11 to a person, who has failed to get himself enrolled under sub-section (2) of section 7, shall be in Form 13 and notice of demand to such person shall be in Form 14.

CHAPTER V
SHIFTING OF PLACE OF WORK

Shifting of place of work

26. (1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall, within fifteen days of such shifting, give notice thereof to the prescribed authority from whose office the certificate was obtained, and shall, at the same time, send a copy of such notice to the prescribed authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from commencement of the month immediately succeeding that in which the notice is given, the prescribed authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all functions pertaining to the determination and recovery of tax, and matters ancillary thereto, in respect of the sender of such notice.

CHAPTER VI
APPELLATE AND REVISIONAL AUTHORITIES

Appellate Authorities

27. (1) Any person or employer aggrieved by any order made under section 7, 9, 10, 11, 14, 15, 19 or 20 may appeal against such order to-

(a) the Deputy Commissioner of Profession Tax, if the order is passed by the Assistant Commissioner of Profession Tax; and

(b) the Joint Commissioner of Profession Tax, if the order is passed by the Deputy Commissioner of Profession Tax.

Revisional Authorities

28. (1) Any order passed in appeal under section 17 read with rule 27 may, on application being made in this behalf, be revised by-

(a) the Joint Commissioner of Profession Tax, if the order is Passed by the Deputy Commissioner of Profession Tax; and

(b) Additional Commissioner or the Special Commissioner of Profession Tax, if the order is passed by the Joint Commissioner of Profession Tax.

(2) The Commissioner may, on his own motion, revise any order passed by any authority sub-ordinate to him:

Provided that no action under these rules shall be initiated while any appeal or revision is pending under the sub-ordinate appellate authority or revisional authority, as the case may be, or when the time prescribed for filing such appeal or revision has not expired and except before the expiry of three years from the date of order which is the subject of revision by the Commissioner.

CHAPTER VII
PROCEDURES FOR FILING AND DISPOSAL OF APPEAL, APPLICATION FOR REVISION AND REVIEW

Appeal

29. (1) No appeal shall be entertained after the expiry of forty-five days from the date of receipt of notice of demand or receipt of the order:

Provided that the appellate authority may admit the appeal after the expiry of the aforesaid period, if it is satisfied that there was sufficient cause for the delay.

(2) No appeal shall be entertained unless the amount of tax or penalty or interest in respect of which the appeal has been preferred has been paid in full:

Provided that in any particular case, the appellate authority may dispense with the requirement of such payment if it is of opinion that such requirement will cause undue hardship to appellant.

(3) The appellate authority in disposing of an appeal, may-

(a) confirm,annual, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(b) set aside any order and direct the authority which made the order to pass a fresh order after further inquiry on specified points, or

(c) pass such orders as it may deem fit and proper.

(4) No order prejudicial to any person shall be passed under these rules without reasonable opportunity of being heard being given to him.

Revision

30. The provisions of sub-rules (1), (3) and (4) of rule 29 shall mutatis mutandis apply in case of revision by the revisional authorities referred to in clauses (a) and (b) of sub-rule (1) of rule 28.

Filing of appeal and application for revision

31. A Memorandum of appeal or an application for revision shall,-
(a) be made in Form 15;
(b) be presented to the appropriate appellate or revisional authority, as the case may be, by the appellant or applicant in person or by his authorized agent or legal practitioner or be sent by registered post to the said authority;

(c) contain a clear statement of the relevant facts and state precisely the relief prayed for;
(d) be accompanied by a true copy of the order against which appeal or revision is filed, as well as of all relevant earlier orders and papers;

(e) be affixed with Court fee stamps of five percent of the total amount of tax or penalty or interest or of all in dispute involved in the appeal or revision in the cases of appeal or application for revision against orders of assessment or penalty or interest, and such Court fee stamps of ten rupees in any other cases.

(f) be duly signed and verified by the appellant or applicant, as the case may be.

Review and rectification of mistakes

32. (1) Any authority under the Act, in exercise of powers conferred by section 19 of the Act, may review any order passed by it to rectify any mistakes apparent on the face of the record:

Provided that no order adversely affecting an employer or a person shall be passed under these rules unless a reasonable opportunity of being heard is provided to such employer or person;

Provided further that, no order shall be reviewed after expiry of three years from the date on which it is passed.(2) A notice of giving reasonable opportunity to a person under first proviso of sub-rule (1) of these rules shall be in Form 16.

CHAPTER VIII
REFUND AND ADJUSTMENT OF EXCESS PAYMENT, COMPOUNDING OF OFFENCES AND GARNISHEE NOTICE

Refund and adjustment of excess tax

33. Where the prescribed authority receives an application for refund of tax under section 23, he shall, if he is satisfied that a refund is due to the applicant in terms of the provisions of the said section, record an order showing the amount of refund due and shall issue to the applicant a refund payment order in Form 17, or as the case may be, an order in Form 18 adjusting the amount of refund towards the amount of tax or any other amount payable for any period.

Compounding of offences

34. (1) When the Commissioner decides under section 27 to accept any sum from any person by way of composition of any offence, he shall issue an order directing the person to deposit into the appropriate bank and the account the amount of composition money by the date mentioned therein and to produce before such authority as may be specified in the order a copy of the receipted challan showing payment of such amount. A copy of the order shall be sent simultaneously to the said authority.

(2) On receipt of the order the person shall comply with all the terms thereof, failing which the order of composition shall stand cancelled.

Garnishee notice for demand of payment of tax, penalty or interest

35. When any person is required to deposit money under section 21 on account of an employer or a person liable to pay tax under the Act and these rules, the prescribed authority, in relation to such employer or person, shall serve upon such person a notice in Form 19, directing him to deposit such money as per the provisions of that section.

CHAPTER IX
MISCELLANEOUS

Clearance certificate

36. On receipt of an application for a certificate of clearance required under and referred to in sub-section (1) of section 32, the Commissioner or the prescribed authority authorized by him shall, after such verification as may be necessary, issue such clearance certificate to the applicant in Form 20.

Certificate under Proviso to section 6

37. The certificate referred to in clauses (i) and (ii) of second proviso to section 6 shall be in Form 21.

Service of notice

38. (1) Notices under the provisions of the Act or the rules made thereunder may be served by any of the following methods, namely-

(a) personally upon the addressee, if present, or

(b) by messenger including courier, or

(c) by registered post:

Provided that if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose order the notice was issued is satisfied that the addressee is avoiding service or. that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for doing so, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also on some conspicuous part of addressee's office or of the building in which his office is located or where he habitually resides, or upon some conspicuous part of any place of profession, trade, calling or employment office or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period which is normally taken by a registered letter in the ordinary course of postal business unless the contrary is proved.

T.T DORJI, IAS
Principal Secretary
Finance, Revenue And Expenditure Department
Government Of Sikkim

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 1

Application for registration under section 7 (1) of the Sikkim Tax on Profession, Trades, Callings and Employments Act, 2006.

[See rule 5 (1)]

To

The.....
.....
.....

I hereby apply for a Certificate of Registration under the above mentioned Act/Rules with the particulars given below:

Name of applicant.....

Full Postal Address.....

Status of the person signing this form (put tick mark against appropriate/applicable box):

Proprietor		Partner	
Principal Officer		Authorised Agent	
Manager		Managing Director	
Director		Secretary	
Executive Officer		In-charge (designation)	

Class of Employer (put tick mark against appropriate/applicable box):

Individual		Firm	
Company		Corporation	
Society		Club	
Association			

Registered Name & Style:

Nos. of employee under the Employer as per class of persons under sl no. (ii) to (vii) in column II of Entry 1 of the Schedule to the above mentioned Act:

Sl. no. showing class of persons in column II of Entry 1 of the Schedule to the Act	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Nos, of employee						

Date of commencement of business/profession/trade/calling/employment:

Location of business/principal place of works:

Additional place(s) of works, if any:

If registered under the Sikkim Value Added Tax Act, 2005/ Sikkim Sales Tax Act, 1983/Central Sales Tax Act, 1956, the registration numbers thereof:

Registration No.under Sikkim Value Added Tax Act, 2005	Registration No. under Sikkim Sales Tax Act, 1983	Registration No.under Central Sales Tax Act, 1956

The above statements/particulars are true to the best of my knowledge and belief.

Date Signature Status

Date of receipt of the application

.....

Signature of receiving Officer/Official

.....

OFFICE OF THE COMMISSIONER OF PROFESSION TAX
GOVERNMENT OF SIKKIM
GANGTOK

FORM 2
CERTIFICATE OF REGISTRATION
[UNDER SUB-SECTION (1) OF SECTION 7 OF THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2006]
[See rule 5 (2) (a) of the Sikkim Tax on Professions, Trades, Callings and Employments Rules, 2006]

NO. DATED

This is to certify that the Proprietor/Partner/Principal Officer/Agent/Manager/Managing Director/Director/Secretary/Executive Officer/Head of the Office/ Establishment of the Club/Institution/Association/ Firm/Society/Corporation/Company known as and located at has been registered as an employer under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

The holder of this certificate has additional places of work at the following locations:

Amount of tax payable per month by the holder of this certificate is rupees (in figures)

(in words)

The tax shall be payable monthly within fifteen days of the following month of the month to which such tax relates.

OFFICIAL SEAL

SEAL AND SIGNATURE OF THE PRESCRIBED AUTHORITY

PLACE :

DATE : **DESIGNATION**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 3

Application for Certificate of Enrolment/Revision of Certificate of Enrolment under section 7 (2) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 6(1) and 8(2)]

To

The.....

.....

.....

I hereby apply for a Certificate of Enrolment/Revision of Certificate of Enrolment under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 with the particulars given below:

Name of the applicant:	
Full postal address:	
Profession/Trade/Calling	
*Name & Style of firm/company	
*Date of -commencement of trade/business, appointment or holding the profession/calling/employment	
*Annual gross turnover of all sales/purchases/business	
*Annual gross income	
*Number of employees employed in the establishment	
*Number of buses, taxis, trucks or goods vehicles, for which permits under the Motor Vehicles Act in force are held	
*If Co-operative society, the profession, trade or calling in which it is engaged	
*Company/firm registration no.	
*Trade license/motor vehicle permit no./other business license or permit no. & date	
*SikkimVAT/Sikkim Sales Tax/Central Sales Tax registration no.	
Principal place of work	
Additional place (s) of work	
Any other relevant particulars	

If the applicant has declared to pay tax under the entry other than entry Sl. No. 1 to the Schedule of the aforesaid Act as per provisions of clause(i) of first Proviso to section 6 of the said Act, details of certificate/declaration in Form 21prescribed under the rules:

Name and address of the employer to whom certificate is furnished	
Certificate No. and date	

Please fill in this part in case the application is for revision of certificate of enrolment:

Number & date of certificate of enrolment:	
Grounds on which revision is sought:	

The above statements are true to the best of my knowledge and belief.

Date **Signature** **Status**

Receiving officers signature Date

Note: If the space is not sufficient to include the details, please give details on separate sheet and attach with the application.

---

*Please fill whichever is applicable

OFFICE OF THE COMMISSIONER OF PROFESSION TAX
GOVERNMENT OF SIKKIM
GANGTOK

FORM 4
CERTIFICATE OF ENROLMENT
[UNDER SUB-SECTION (2) OF SECTION 7 OF THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2006]
[See rule 6 (4)]

NO. DATED

This is to certify that.....engaged in the profession/Trade/Calling known as/as a ... ... located at.....at .....is a.....

who owns/operates.....has been enrolled under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

The holder of this certificate has additional places of work at the following addresses:

.....

.....

.....

The holder of this certificate shall pay the tax at the rate of Rs..... per annum within three months from the end of the year to which such tax relates in the manner prescribed in rule 24 of the Sikkim Tax on Professions, Trades, Callings and Employments Rules, 2006.

OFFICIAL SEAL

SEAL AND SIGNATURE OF THE PRESCRIBED AUTHORITY

PLACE :

DATE : **DESIGNATION**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 5

Return of tax payable by employer

[See rule 12 (1)]

Return of tax payable for the quarter ending	
Name of the Employer	
Address	
Registration Certificate No.	

Details of employees during the quarter in respect of whom tax is payable are as under:

PART – I

Details for calculation of tax payable in respect of salaries for the quarter:

Employees whose monthly salaries or wages are	Number of employees	Number of employees for whom no tax is payable under proviso to section 6	Number of employees in respect of whom tax is payable (2-3)	Rate of tax per month per employee	Amount of tax (in rupees) deducted during the quarter (i.e. of three months)
1	2	3	4	5	6
Rupees 20001 or more but less than rupees 30001					
Rupees 30001 or more but less than rupees 40001					
Rupees 40001 and more					
				Total (A) =	

PART – II

Details of employees in respect of whom tax is payable at the applicable rate due to crossing of the first ceiling limit or at the enhanced rate due to crossing of subsequent ceiling, for previous period on account of arrears salaries or wages paid during the quarter:

Category of employees liable to pay tax due to crossing the ceiling limit or at the enhanced rate for previous period	Numbers of employees as per column 1	Rate of tax		Difference per month (3-4)	Number of months for which arrears is paid	Additional tax/tax paid (in rupees) during the quarter (i.e. of three months)
		Payable per month on account of arrears salaries or wages	At which tax was paid per month			
1	2	3	4	5	6	7
Rupees 20001 or more but less than rupees 30001						
Rupees 30001 or more but less than rupees 40001						
Rupees 40001 and more						
					Total (B)=	

Total tax payable i.e. Total (A) + Total (B) = Rupees.....
.....

Simple interest payable, if nay, on the above amount under PART – II at the rate of two percent per month or part thereof under section 14(2) of the Act = Rupees.....
.....

Total tax and interest payable (in rupees)	
Amount paid (in rupees)under Challan numbers (monthwise with date)	

I certify that all the employees who are liable to pay tax in my employment during the period of return have been covered in all respects by the foregoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages drawn by them has been made where necessary.
I further certify that the above statements are true to the best of my knowledge and belief.

Place:
Date:

Signature of Employer

Name
Status

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 6

Notice of hearing under section 7(8), 9(3), 10(3) of the Sikkim Tax on Professions, Trades, Callings and Employments Act 2006.

[See rule 16]

To

.....

.....

.....

.....

Holder of Certificate of Registration/Enrolment No.....(if any).

(a) Whereas being liable to registration/enrolment you have deliberately given false information in your application under section 7.

I hereby give you notice to show cause as to why a penalty should not be imposed upon you under sub-section (8) of section 7.

(b) Whereas you have failed to file return/revised return for the quarter/period.....within the stipulated time under the Act and the rules thereunder.

I hereby give you notice to show cause as to why a penalty should not be imposed upon you under sub-section (3) of section 9.

(c) Whereas you have failed to get yourself registered/having been registered you have failed to file the return (s), within the required time, for the quarter/period.....

I hereby give you notice to show cause as to why an order of assessment should not be passed under sub-section (3) of section 10.

Now, therefore, you are hereby directed to appear in person or through your authorized representative in the office of the undersigned on the.....day of..... 200.. ..at..... alongwith accounts, papers and other evidence. Exparte order(s) will be passed in the event of default to appear.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 7

Show cause notice under section 7(7) of the Sikkim Tax on Professions, Trades Callings and Employments Act, 2006.

[See rule 17]

To .....

.....

.....

.....

Whereas being liable to registration/enrolment under section 7 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, you have failed to apply for a Certificate of Registration/ Enrolment within the required time:

You are hereby given notice to show cause why a penalty should not be imposed on you under sub-section (7) of section 7 of the Act.

Take notice that the cause shown by you will be heard by the undersigned on..... day of.....200....at.....

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 8

Notice under section 10(2) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 18]

To .....

.....

.....

.....

Holder of Certificate of Registration No.....

Whereas I am not satisfied that the returns/revised returns furnished by you for the quarter/ period.....is/are correct and complete.

Now, therefore, I hereby give you notice to attend in the office of the undersigned, in person or through authorized representative, alongwith the accounts, papers and other evidence in support of your return(s), on.....day of.....

200...at.....Order(s) will be passed under clause (c) of sub-section (2) of section 10 of the Act in the event of default to appear.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 9

Notice of demand for payment of tax/interest/penalty under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 19]

NOTICE OF DEMAND

To .....

.....

.....

.....

Registration Certificate No	
Enrolment Certificate No.	

Whereas your assessment/Appeal/Revision/Rectification/Penalty proceeding for the period.....has been duly disposed of under section/under rule....., you are hereby directed to deposit the following amount in the Government Treasury within.....days of receipt of this notice:

Payable on account of	Rupees	Paisa
Tax assessed		
Interest payable, if any		
Penalty, if any		
Total		
Less amount already paid, if any		
Net Demand/Excess		

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 10

Statement to be filed by enrolled person to the prescribed authority with receipted challan of payment of tax.

[See rule 24(3)]

Statement of payment of tax for the year/period	
Enrolment Certificate No. and date	
Name of the enrolled person	
Full postal address	
Principal place of work	
Additional place(s) of work	
Description of profession, trade or calling in which engaged	
License/Permit No. and date	
Period of temporary exemption from payment as per rule 24(4), if any	
Rate of tax payable	
Total amount of tax payable for the year/period to which the Statement relates	
Total amount of tax paid	
Name of Bank where payment is made	
Challan No. and date	

I hereby certify that the above statements are true to the best of my knowledge and belief.

Place:
Date:

Signature

Name
Status

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 11

Show cause notice under section 11(1) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 25 (1)]

To .....

.....

.....

.....

Enrolment Certificate No.

Whereas being a person enrolled under sub-section (2) of section 7 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, you have failed to pay as tax amounting to Rs.....(in figures).....(in words) which is due from you for the year ending.....as per your Enrolment Certificate, within the due date.

Now, therefore, in pursuance of the provision of section 11, you are hereby directed to appear in person or through an authorized representative in the office of the undersigned on.....day of.....200..at..... and to show cause why appropriate action should not be taken against you for recovery of the tax due and interest thereon.

If you are agreeable to pay the said amount of Rs.....(in figures).....(in words) and interest thereon of Rs.....(in figures).....(in words), you may credit the aggregate amount of Rs.....(in figures).....(in words) to the Government Treasury and submit to the undersigned on or before.....a receipted copy of the challan for the said amount and in that event you need not appear before the undersigned as directed hereabove.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 12

Notice of demand to Enrolled person under section 11(2) of the Sikkim Tax on Professions, Trades, Callings and Employments Act 2006.

[See rule 25(1)]

NOTICE OF DEMAND

To .....
.....
.....
.....

Enrolment Certificate No.	

Whereas the tax amounting to Rs.....(in figures).....(in words) for the year ending.....as per Enrolment Certificate was payable by you on or before....., and whereas you have failed to pay the said amount of tax;

And whereas in pursuance of the provision of section 11 you have been given an opportunity of being heard and the undersigned is satisfied that the said amount of tax and interest of Rs.....(in figures).....(in words) is payable by you.

Now, therefore, you are directed to pay Rs.....(in figures).....(in words) being the said amount of tax and interest thereon in the Government Treasury within.....days of the receipt of this notice, failing which appropriate action to recover the said amount of tax and interest will be taken against you.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 13

Notice of hearing under section 11(1) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 to a person who has failed to get himself enrolled.

[See rule 25(2)]

To .....

.....

.....

.....

Whereas I am satisfied that you are liable to enrolment and payment of tax under section 7(2) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006;

And whereas you have failed to get yourself enrolled and to pay tax due from you;

Now, therefore, in pursuance of the provisions of section 11, you are hereby directed to show cause in person or through an authorized representative on.....day of.....200...at.....before the undersigned with accounts, registers, documents and other evidence as have been maintained by you.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 14

Notice of demand under section 11(2) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 25(2)]

To .....

.....

.....

.....

Whereas you have failed to get yourself enrolled and to pay the tax due from you;

AND whereas in pursuance of the provisions of section 11 you have been given an opportunity of being heard;

AND whereas the undersigned is satisfied that an amount of tax of Rs.....(in figures) .....(in words) is payable by you.

Now, therefore, you are hereby directed to pay in the Government Treasury the said amount within.....days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the amount.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 15

Memorandum of Appeal/Revision application under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006.

[See rule 31(a)]

MEMORANDUM OF APPEAL/REVISION APPLICATION

To

The.....

(Appellate/Revisional Authority)

.....

.....

.....

*Registration Certificate No.				
*Enrolment Certificate No.				
*Name of the Employer and status				
*Style of Profession, Trade, Calling etc. Location and full address				
Period involved under impugned orders against which Appeal/Revision is preferred	From	To		
Name of the authority who passed the impugned order				
Date of passing of the impugned order				
Date of service of Notice of Demand				
Amount of tax, penalty and interest as per the Notice of Demand	Tax	Penalty	Interest	Total
Amount of admitted tax				
Amount paid	Tax	Penalty	Interest	Total
Amount in dispute				

Grounds on which Appeal/Revision is preferred:

A certified copy of the impugned order is attached.

The above statement is true to the best of my knowledge and belief and the tax, penalty and interest payable by me has been paid in full.

Place: Signature

Date: Status

* To be filled whichever is applicable.

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 16

Notice of hearing under section 19 of the Sikkim Tax on Professions, Trades, Callings and employments Act, 2006 when it is proposed to pass an order which affects an employer or a person adversely.

[See rules 32(1) and (2)]

To .....

.....

.....

.....

Registration Certificate No.

Enrolment Certificate No.

Whereas it appears that in the .....order, dated the..... passed/given by.....for the period from.....to.....in your case, there is the following mistakes, namely:

And whereas it has been noticed that you have been underassessed to the tax payable by you under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, for the period from.....to.....under the order passed on.....

And whereas it is proposed to rectify the mistake as stated below/review the said order;

Now, therefore, you are hereby given notice under section 19 of the said Act that if you wish to prefer any objection against the proposed rectification/review, you should attend personally or through an authorized representative in the office of the undersigned on.....day of.....200.....at.....

Gist of the rectification proposed to be made:

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 17

Refund Payment Order

[See section 23 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 and rule 33]

Memo No. Dated

Whereas on scrutiny of the records of payments of tax in respect of....., who is the holder of the Certificate of Registration/Certificate of Enrolment No.....Dated....., an excess tax amounting to Rs.....(in figures)..... (in words)/excess penalty amounting to Rs.....(in figures).....(in words)/excess interest amounting to Rs.....(in figures).....(in words)/excess fees amounting to Rs.....(in figures).....(in words) has been found to have paid by him during the period.....;

And whereas the said excess tax/penalty/interest/fees has been deposited into the Government Treasury under challan No.....dated.....

Now, therefore, it is hereby certified that an amount of Rs.....(in figures) .....(in words) in total is refundable to said Employer/person and as such payment thereof may be made to him.

Address of the authority to whom Refund Payment Order is referred:

To

The.....

.....

.....

SEAL **Signature**

Dated **Designation**

Copy to: the concerned Employer/Person.

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 18

Refund Adjustment Order

[See section 23 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 and rule 33]

Memo No. Dated

Whereas on scrutiny of the records of payments of tax in respect of....., who is the holder of the Certificate of Registration/Certificate of Enrolment No.....Dated.....,an excess tax amounting to Rs.....(in figures).....(in words)/excess penalty amounting to Rs.....(in figures).....(in words)/ excess interest amounting to Rs.....(in figures).....(in words)/excess fees amounting to Rs.....(in figures).....(in words) has been found to have paid by him during the period.....;

And whereas the said excess tax/penalty/interest/fees has been deposited into the Government Treasury under challan No.....dated.....

Now, therefore, it is hereby certified that an amount of Rs.....(in figures) .....(in words) in total has been paid in excess by the said Employer/Person and as such the said amount be adjusted against the amount of Rs..... (in figures).....(in words) recoverable from him on account of.....for the period.....

Payment of balance of Rs.....(in figures).....(in words) left after the adjustment may be made to the said Employer/Person.

Address of the authority to whom Refund Adjustment Order is referred:

To

The.....

.....

.....

SEAL Signature

Dated Designation

Copy to: the concerned Employer/Person.

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 19

Notice under section 21(1) of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006

[See rule 35]

To .....
.....
.....
.....

WHEREAS.....of.....having place of work at....., and who owns a firm/ company with the name and style...../who is engaged in the profession/trade/calling as.....is an employer/enrolled person registered under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 liable to pay tax.

AND WHEREAS an amount of Rs.....(in figures).....(in words) are due to the Government towards payment of tax/interest/penalty under ..... section of the said Act;

AND WHEREAS it is brought to the notice of the undersigned that an amount of Rs.....(in figures).....(in words) is due from you/becoming due from you/is being held by you to/for or on account of the above mentioned employer/ person.

NOW, THEREFORE, you are hereby directed to deposit an amount of Rs.....(in figures).....(in words) in the Government Treasury through the.....Bank within.....days from the date of receipt of this notice/as soon as money become due to you, towards payment of tax/penalty/interest due from the said employer/person.

A copy of the receipted challan should be deposited in the office of the undersigned as a proof of payment.

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 20

CLEARANCE CERTIFICATE

[See rule 36]

No. Dated

Certified that.....of.....

who holds the certificate of Registration/certificate of Enrolment No.....Dated.....under the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006, has:

(a) no liability to pay tax under the afore said Act.

(b) not defaulted in furnishing returns.

(c) not defaulted in making payment of tax payable by/due from him.

(d) paid tax upto the period.....

SEAL **Signature**

Dated **Designation**

THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS RULES, 2006

FORM 21

CERTIFICATE

[UNDER CLAUSE (i)/(ii) OF SECOND PROVISO TO SECTION 6 OF THE SIKKIM TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2006]

[See rule 37]

Certified that:

(i) the tax payable by me under the Sikkim Tax on Professions, Trades, Callings and Employment Act, 2006 has been covered in both the entry 1 as well as entry.....of the Schedule to the said Act and the rate of tax in the said entry .....is higher than the rate under entry 1.

(ii) I have been simultaneously engaged in the employment of the following employer(s):
(a).....

.....

.....

(b).....

.....

.....

Therefore, I hereby declare that:

(i) I will obtain a certificate of enrolment under sub-section (2) of section 7 of the aforesaid Act and pay the tax myself as per the provisions of clause (i) of Proviso to section 6 of the Act.

(ii) I will pay the tax as an employee under the Employer mentioned at (a)/(b) as per the provisions of clause (ii) of Proviso to section 6 of the aforesaid Act read with instructions/ conditions attached to the Schedule to the Act.

The statements given by me hereabove are true.

To .....
.....
.....
.....

Place: **Signature**

Dated: **Name**

Full address